

HOUSE BILL 121

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Q1

2001 Regular Session
11r0809

By: **St. Mary's County Delegation**

Introduced and read first time: January 15, 2001

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **St. Mary's County - Property Tax Credit - Tobacco Barns**

3 FOR the purpose of authorizing the governing body of St. Mary's County to grant, by
4 law, a property tax credit against the county property tax imposed on real
5 property that was formerly used solely as a tobacco barn and is subject to a
6 tobacco buyout agreement; and generally relating to the authority of the
7 governing body of St. Mary's County to grant a property tax credit.

8 BY repealing and reenacting, with amendments,
9 Article - Tax - Property
10 Section 9-320(a)
11 Annotated Code of Maryland
12 (1994 Replacement Volume and 2000 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
14 MARYLAND, That the Laws of Maryland read as follows:

15 **Article - Tax - Property**

16 9-320.

17 (a) The governing body of St. Mary's County may grant, by law, a property tax
18 credit under this section against county property tax imposed on:

19 (1) property that is:

20 (i) owned by the St. George's Island Improvement Association,
21 Incorporated; and

22 (ii) used only for community or civic purposes;

23 (2) real property that is owned by the Seventh District Optimist Youth
24 Foundation, Inc.; [and]

1 (3) real property that is subject to the Maryland Agricultural Land
2 Preservation District Program or the St. Mary's County Agricultural Land
3 Preservation District 5-year program; AND

4 (4) REAL PROPERTY THAT:

5 (I) WAS FORMERLY USED SOLELY AS A TOBACCO BARN; AND

6 (II) IS SUBJECT TO A TOBACCO BUYOUT AGREEMENT.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 October 1, 2001.